

**AMENDMENT TO THE CLAIMS:**

1 - 16 (Cancelled)

17. (Original) A method of fabricating a semiconductor device comprising the steps of:

forming a fin on a semiconductor wafer;

providing a first dielectric on said fin;

depositing a first conductive material for a floating gate on said first dielectric;

providing an insulator layer on said first conductive material;

depositing a second layer of conductive material for a control gate on said insulator layer;

and

patterning said second layer of conductive material and said first conductive material.

18. (Original) The method of Claim 18 further comprising in step (c) the step of spacer etching said first conductive material to form a spacer floating gate.

19. (Original) The method of Claim 18 further comprising in step (3) the step of spacer etching said first conductive material to form a double spacer floating gate.

20. (Original) The method of Claim 18 wherein step (a) further comprises the step of forming a hard mask material on top of said fin to protect said fin where it extends beyond said second conductive material.

**REMARKS**

Prompt and favorable examination on the merits is respectfully requested. Applicants respectfully submit that the entire application is in condition for allowance. However, should the